



**LAREDO INDEPENDENT SCHOOL DISTRICT ~ 2400 SAN BERNARDO
AVENUE ~ LAREDO, TX ~ (956)273-1000**

Board Workshop Meeting

Thursday, April 30, 2026 11:15 AM

LISD Amber Yeary Board Room

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AGENDA

1. Discussion and presentation on the proposed 2026-2027 Budget.

Communication and Updates

Adjournment

AGENDA

1. Discussion and presentation on the proposed 2026-2027 Budget.

L A R E D O I N D E P E N D E N T S C H O O L D I S T R I C T

BOARD WORKSHOP

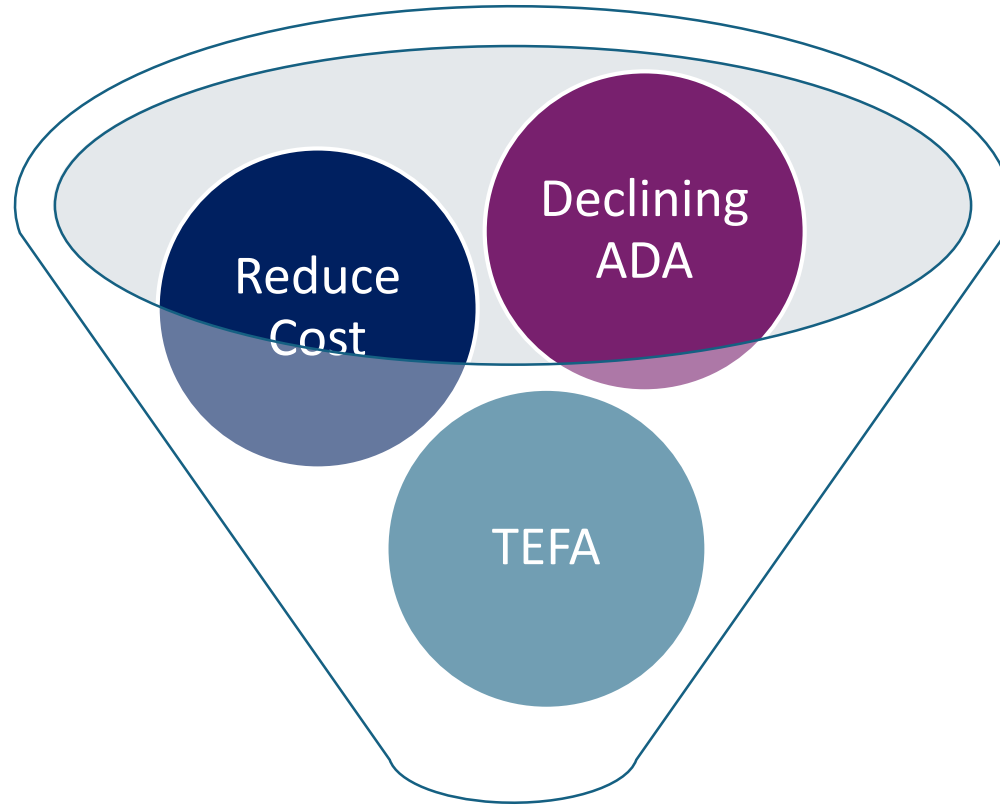
Board Budget Workshop

April 30, 2026



- Budget Calendar
- Budget Priority
- Budget Assumptions
- Proposed Revenues & Expenditures General Operating Fund
- Payroll Costs Reconciliation
- Cost Reductions Options
 - Stipends
 - Departments
- Redirecting Funds to Secure Instructional Jobs
- Student Transfer Report
- Next Step

- Budget Preparation Cycle: December 2025 to June 2026
- Budget Fiscal Year: July 1, 2026 to June 30, 2027
- Budget Process Calendar (Tentative):
 - Comprehensive Needs Assessment (CNA) and Campus Improvement Plan (CIP) training (2/4/26)
 - Budget Instructions Manual emailed to Campuses and Departments (2/23/26)
 - Budget Workshop (2/26/26)
 - Comprehensive Needs Assessments (CNA) draft due (2/27/26)
 - Campus and Department on-site budget preparation assistance (3/2/26 – 4/6/26) On-Going
 - Budget Workshop (3/26/26)
 - Comprehensive Needs Assessments (CAN) final due and Campus Improvement Plans (CIPs) draft due from Campuses (3/27/26)
 - Budget Workshop (4/30/26)
 - Deadline for Chief Appraiser to certify estimate of taxable values (4/30/26)
 - Final CIPs due from Campuses (5/15/26)
 - Budget Workshop (5/28/26)
 - Publication of Notice of Public Meeting (6/15/26)
 - Public Meeting to discuss the school district's annual budget that will determine the tax rate that will be adopted (6/25/26)
 - Regular Board Meeting to adopt the Proposed Annual Budget (6/25/26)
 - Deadline for Chief Appraiser to certify the appraisal roll (7/25/26)
 - Regular Board Meeting to adopt the Tax Rate (8/13/26)



**Present a Balanced
Budget for Adoption**

Budget Assumptions

ADA	2025-2026 18,000	5th Six Weeks 17,459	2026-2027 17,600
Tax Rate	2025-2026		2026-2027
	M&O Tax Rate	\$0.6669	\$0.6669
	I&S Tax Rate	\$0.4899	\$0.4899
	Total Tax Rate	\$1.1568	\$1.1568
The M&O tax rate provides funds for maintenance and operations. The I&S tax rate provides funds for payments on the debt that finances a district's facilities.			
Property Values	2025-2026		2026-2027
	Webb CAD Net Taxable Value	\$2,917,237,597	\$2,975,582,349 (2% increase)
	State Certified Property Value	\$3,045,092,360	\$3,105,994,207 (2% increase)
Tax Collections	2025-2026		2026-2027
	• M&O Tax Collections	\$19,773,517	\$19,900,473
	• I&S Tax Collections	\$14,847,875	\$14,486,749
	• Collection Rate 98%		

Proposed Revenues & Expenditures

General Operating



General Operating Fund (199)	Actual		Original Budget		Amended Budget		Proposed Budget	
	2024-2025	%	2025-2026	%	2025-2026	%	2026-2027	%
ADA	18,128		18,000		17,630		17,600	
M&O Tax Rate	\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669	
<i>Revenues</i>								
Local Sources	\$ 26,482,815	11.90%	\$ 25,126,165	11.98%	\$ 24,911,805	11.18%	\$ 25,167,973	11.35%
State Sources	191,640,459	86.10%	181,927,939	86.76%	195,323,062	87.64%	194,130,225	87.55%
Federal Sources	3,153,633	1.42%	2,632,000	1.26%	2,632,000	1.18%	2,435,000	1.10%
Other Resources	1,294,016	0.58%	-	0.00%	-	0.00%	-	0.00%
<i>Total Revenues & Other Resources</i>	222,570,923	100.00%	209,686,104	100.00%	222,866,867	100.00%	221,733,198	100.00%
<i>Expenditures</i>								
Payroll Costs	196,006,176	80.07%	196,965,556	86.24%	196,614,563	83.77%	201,505,763	87.08%
Contractual Services	14,107,191	5.76%	15,536,486	6.80%	17,764,961	7.57%	15,516,760	6.71%
Supplies and Materials	5,301,997	2.17%	8,196,601	3.59%	7,820,240	3.33%	6,592,304	2.85%
Other Operating Expenditures	4,272,747	1.75%	4,567,351	2.00%	4,675,006	1.99%	4,651,812	2.01%
Debt Service	485,167	0.20%	-	0.00%	-	0.00%	-	0.00%
Capital Outlay	3,212,178	1.31%	1,303,090	0.57%	3,087,071	1.32%	1,312,932	0.57%
Transfers Out:								
Athletics Fund (181)	1,709,266	0.70%	1,835,330	0.80%	1,755,330	0.75%	1,835,330	0.79%
Capital Projects Fund (616)	17,624,641	7.20%	-	0.00%	-	0.00%	-	0.00%
Food Service Fund (101)	71,882	0.03%	-	0.00%	-	0.00%	-	0.00%
Health Plan Internal Service Fund (753)	2,000,000	0.82%	-	0.00%	3,000,000	1.28%	-	0.00%
<i>Total Expenditures & Transfers Out</i>	244,791,246	100.00%	228,404,414	100.00%	234,717,171	100.00%	231,414,901	100.00%
Net Change in Fund Balances	\$(22,220,323)		\$(18,718,310)		\$(11,850,304)		\$(9,681,703)	

Reconciliation of Payroll Costs After Adoption due to Final Funding Rules (89th Legislative Session)

Original Budget 2025-2026, Payroll	196,965,556
Budget Amendment BA 2526-13, 9/18/2025 (3.5% pay increases and Other Adjustments)	4,750,295
Amended Budget 2025-2026, Payroll	201,715,851
Proposed Budget 2026-2027, Payroll	201,505,763

Proposed Revenues & Expenditures

General Operating



General Operating Fund (199)	Actual		Original Budget		Amended Budget		Proposed Budget	Proposed Budget	Proposed Budget
	2024-2025	%	2025-2026	%	2025-2026	%	2026-2027	2026-2027	2026-2027
ADA	18,128		18,000		17,459		17,600	17,500	17,400
M&O Tax Rate	\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669	\$ 0.6669	\$ 0.6669
Revenues									
Local Sources	\$ 26,482,815	11.90%	\$ 25,126,165	11.98%	\$ 24,991,805	11.21%	\$ 25,202,973	\$ 25,202,973	\$ 25,202,973
State Sources	191,640,459	86.10%	181,927,939	86.76%	195,243,062	87.61%	194,461,916	193,766,916	193,071,916
Federal Sources	3,153,633	1.42%	2,632,000	1.26%	2,632,000	1.18%	2,135,000	2,135,000	2,135,000
Other Resources	1,294,016	0.58%	-	0.00%	-	0.00%	-	-	-
Total Revenues & Other Resources	222,570,923	100.00%	209,686,104	100.00%	222,866,867	100.00%	221,799,889	221,104,889	220,409,889
Expenditures									
Payroll Costs	196,006,176	80.07%	196,965,556	86.24%	195,805,313	83.42%	200,028,826	200,028,826	200,028,826
Contractual Services	14,107,191	5.76%	15,536,486	6.80%	17,864,968	7.61%	15,518,110	15,518,110	15,518,110
Supplies and Materials	5,301,997	2.17%	8,196,601	3.59%	8,290,399	3.53%	6,583,954	6,583,954	6,583,954
Other Operating Expenditures	4,272,747	1.75%	4,567,351	2.00%	4,670,780	1.99%	4,651,812	4,651,812	4,651,812
Debt Service	485,167	0.20%	-	0.00%	-	0.00%	-	-	-
Capital Outlay	3,212,178	1.31%	1,303,090	0.57%	3,330,381	1.42%	1,318,932	1,318,932	1,318,932
Transfers Out:									
Athletics Fund (181)	1,709,266	0.70%	1,835,330	0.80%	1,755,330	0.75%	1,835,330	1,835,330	1,835,330
Capital Projects Fund (616)	17,624,641	7.20%	-	0.00%	-	0.00%	-	-	-
Food Service Fund (101)	71,882	0.03%	-	0.00%	-	0.00%	-	-	-
Health Plan Internal Service Fund (753)	2,000,000	0.82%	-	0.00%	3,000,000	1.28%	-	-	-
Total Expenditures & Transfers Out	244,791,246	100.00%	228,404,414	100.00%	234,717,171	100.00%	229,936,964	229,936,964	229,936,964
Net Change in Fund Balances	\$ (22,220,323)		\$ (18,718,310)		\$ (11,850,304)		\$ (8,137,075)	\$ (8,832,075)	\$ (9,527,075)

The goal is to reduce operational expenditures without diminishing the quality of teaching, learning, and student support, thereby balancing the budget. (Policy CA)

Options include (list not exhaustive)

- Duplication of Services
- Discretionary Funds
- Stipends
- Early Resignation Notification Incentive
- Extra-Duty Pay
- Overtime
- Travel

Costs Reductions Options - Stipends



Description	Amount
ESL / Bilingual Stipend	1,066,263.00
Athletics Coach - Extra 15 Days	546,623.32
Car Allowance	503,527.00
UIL Events	426,549.00
Special Ed Self Contained	367,829.78
Math Stipend	281,098.42
Athletics Coach - Extra 10 Days	134,160.62
Librarian Stipend	106,360.32
Lara Professional Stipend	93,065.36
Assistant Band Stipend	75,338.62
Sp Ed Resource/ICS/CM Stipend	57,611.87
Lara Para-Professional Stipend	26,530.80
Librarian Endorsement Stipend	15,510.88
Total	3,700,468.99

 **Total Stipends
Approximate \$6
million.**

Costs Reductions Options - Departments



Description	Amount
COM - Technology Dept.	452,000.00
Discretionary Funds @ \$20,000 ea	210,000.00
Tuition and Fees	400,000.00
Summer School	500,000.00
Tax Office	331,298.00
Total	1,893,298.00

Redirecting Funds to Secure Instructional Jobs



Description	Amount
Communities in Schools	459,250.00
TRS Surcharge	120,000.00
Wellness Days (3 days)	283,014.00
Total	862,264.00

Student Transfer Report



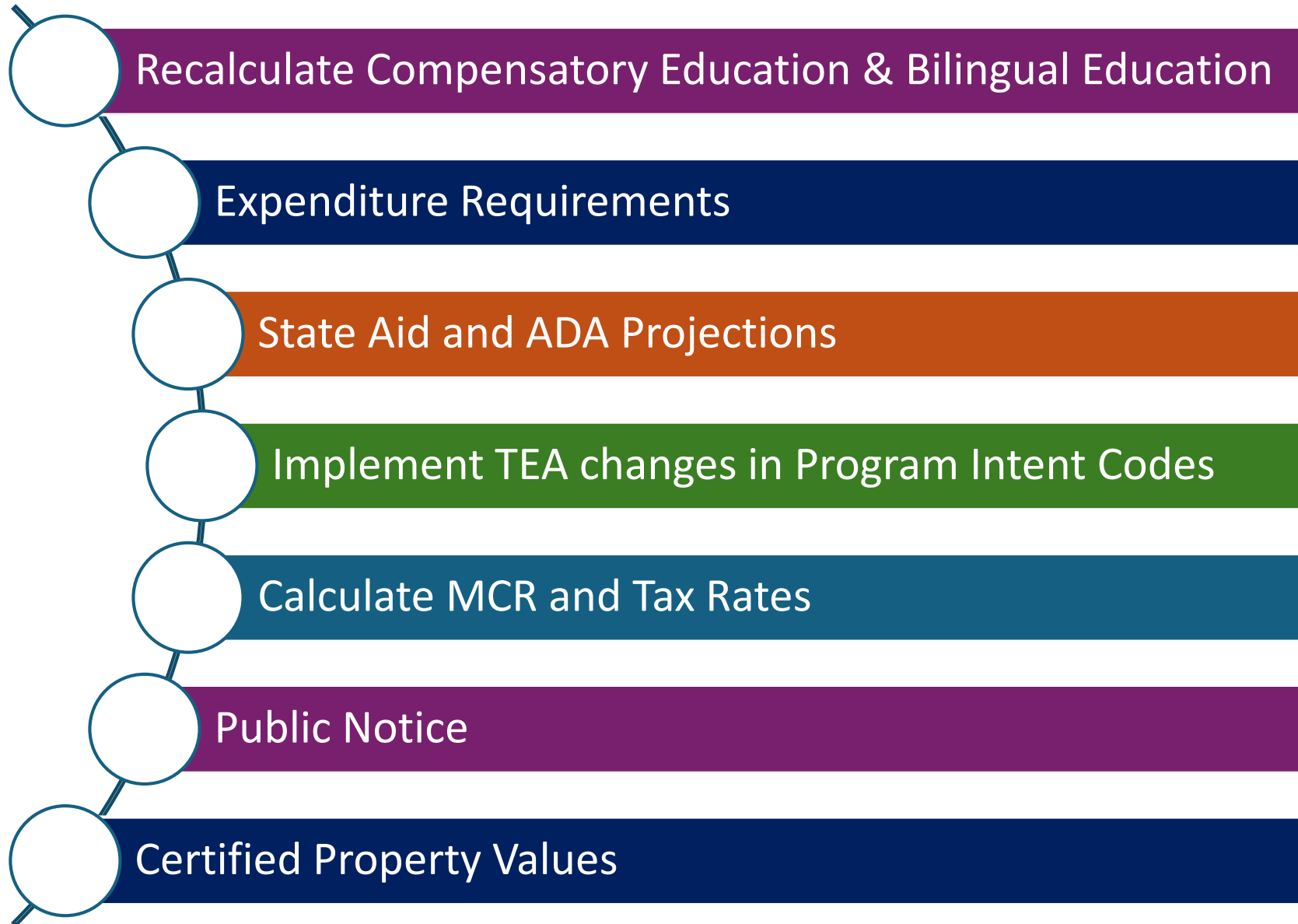
**Approximate
increase in State
Aid \$1.7 million.**

Source:

Texas Education Agency
Student Transfer Report
2025-2026
REGION I EDINBURG
LAREDO ISD - 240901
Charter Status: Traditional ISD/CSD

	District Name (Number)	Transfers
Transfers In From	UNITED ISD - 240903	n/a
	WEBB CISD - 240904	n/a
	Total Transfers In	1,669
Transfers Out To	CORPUS CHRISTI ISD - 178904	n/a
	FORT STOCKTON ISD - 186902	22
	GREAT HEARTS TEXAS - 015835	n/a
	HALLSVILLE ISD - 102904	40
	HARMONY PUBLIC SCHOOLS - SOUTH TEXAS - 015828	823
	INTERNATIONAL LEADERSHIP OF TEXAS (ILTEXAS) - 057848	n/a
	PREMIER HIGH SCHOOLS - 072801	108
	ROSCOE COLLEGIATE ISD - 177901	43
	SAN BENITO CISD - 031912	n/a
	TEXARKANA ISD - 019907	n/a
	TEXAS TECH UNIVERSITY K-12 - 152504	n/a
	TEXAS WORKS - 061806	89
	TRIUMPH PUBLIC HIGH SCHOOLS CENTRAL TEXAS - 240801	91
	UNITED ISD - 240903	161
	Total Transfers Out	1,386

Next Step





Communication and Updates

Adjournment